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Separate paging is given to this Part in order that it may be filed as a Separate Compilation.

PART IV-B

**Rules and Orders (Other than those published in Parts I, I-A, and I-L) made
by the Government of Gujarat under the Gujarat Acts**

FINANCE DEPARTMENT

NOTIFICATION

Sachivalaya, Gandhinagar, 16th July, 2022

NOTIFICATION NO. 05/2022 - STATE TAX (RATE)

GUJARAT GOODS AND SERVICES TAX ACT, 2017

No. (GHN-53)GST-2022/S.9(3)(17)TH :- In exercise of the powers conferred by sub-sections (3) of section 9 of the Gujarat Goods and Services Tax Act, 2017 (Guj.25 of 2017), the Government of Gujarat, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Goods and Services Tax Council, hereby makes the following further amendments in the notification of the Government of Gujarat, Finance Department No. (GHN-34) GST-2017/S.9(3)(2)-TH dated the 30th June, 2017 being Notification No. 13/2017-State Tax (Rate), namely:-

In the said notification, in the Table,-

(1) against serial number 1, in column (2),-

- (a) the words, figures and symbols “who has not paid State tax at the rate of 6%,” shall be omitted;
- (b) after the proviso the following proviso shall be inserted, namely:-

“Provided further that nothing contained in this entry shall apply where,-

- i. the supplier has taken registration under the GGST Act, 2017 and exercised the option to pay tax on the services of GTA in relation to transport of goods supplied by him under forward charge; and
- ii. the supplier has issued a tax invoice to the recipient charging State tax at the applicable rates and has made a declaration as prescribed in Annexure III on such invoice issued by him.”;

(2) against serial number 5, in column (2), in the sub-clause (2), in item (i), the words “by way of speed post, express parcel post, life insurance, and agency services provided to a person other than Central Government, State Government or Union territory or local authority” shall be omitted;

(3) after serial number 5A and the entries relating thereto, the following serial number and entries shall be inserted, namely:-

(1)	(2)	(3)	(4)
“5AA	Service by way of renting of residential dwelling to a registered person.	Any person	Any registered person.”;

(4) after Annexure II, the following annexure shall be inserted, namely: -

“Annexure III

Declaration

I/we have taken registration under the GGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year _____ under forward charge.”.

2. This notification shall come into force with effect from the 18th day of July, 2022.

By order and in the name of the Governor of Gujarat,

DIPAL HADIYAL,
Deputy Secretary to Government.

